

# MSLL CPA LLP

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April 6, 2021

Upco International Inc. (the “Company”)

All Canadian Securities Regulatory Authorities

Dear Sir/Madam:

**Re: Notice of Change of Auditors of Upco International Inc.**

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of the Company dated March 30, 2021 (the “Notice”) and, based on our knowledge of such information at this time, we agree with the statements 1 to 4 in the Notice. We also confirm that we have no disagreement or conflict with the Board of the Company.

Yours very truly,

*/s/ MSLL CPA LLP*